

much it would cost to excavate material from another site within the flood control storage zone, haul it to the project site and use as the fill material);

(iv) The cost of the project; and

(v) The nature and significance of any economic and/or natural resource benefits that would be realized as a result of the project.

(2) TVA may, in its discretion, decline to permit any project that would result in the loss of flood control storage.

(d) Recreational vehicles parked or placed within flood control storage zones of TVA reservoirs shall be deemed an obstruction affecting navigation, flood control, or public lands or reservations within the meaning of section 26a of the Act unless they:

(1) Remain truly mobile and ready for highway use. The unit must be on its wheels or a jacking system and be attached to its site by only quick disconnect type utilities;

(2) Have no permanently attached additions, connections, foundations, porches, or similar structures; and

(3) Have an electrical cutoff switch that is located above the flood control zone and fully accessible during flood events.

§ 1304.409 Variances.

The Vice President or the designee thereof is authorized, following consideration whether a proposed structure or other regulated activity would adversely impact navigation, flood control, public lands or reservations, power generation, the environment, or sensitive environmental resources, or would be incompatible with surrounding uses or inconsistent with an approved TVA reservoir land management plan, to approve a structure or activity the varies from the requirements of this part in minor aspects.

§ 1304.410 Indefinite or temporary moorage of recreational vessels.

(a) Recreational vessels' moorage at unpermitted locations along the shoreline of any TVA lake may not exceed 14 consecutive days at any one place or at any place within one mile thereof.

(b) Recreational vessels may not establish temporary moorage within the limits of primary or secondary navigation channels.

(c) Moorage lines of recreational vessels may not be placed in such a way as to block or hinder boating access to any part of the lake.

§ 1304.411 Navigation restrictions.

(a) Except for the placement of riprap along the shoreline, structures, land

based or water-use, shall not be located within the limits of safety harbors and landings establish for commercial navigation.

(b) Structures shall not be located in such a way as to block the visibility of navigation aids located on the shoreland or in the reservoir adjacent to the shoreline. Examples of navigation aids are lights, dayboards, and directional signs.

(c) Docks, piers, and boathouses located in coves, embayments, or creeks shall not extend more than one third the distance to the opposite shoreline at normal summer pool elevation.

(d) The establishment of "no-wake" zones outside approved harbor limits is prohibited at marinas or community dock facilities that are adjacent to or near a commercial navigation channel. In such circumstances, facility owners may, upon approval from TVA, install a floating breakwater along the harbor limit to reduce wave and wash action.

Appendix A To Part 1304—Section 26a of Tennessee Valley Authority Act of 1933, as Amended (49 Stat. 1079, 16 U.S.C. 831y-1)

Section 26a. The unified development and regulation of the Tennessee River system requires that no dam, appurtenant works, or other obstruction affecting navigation, flood control, or public lands or reservations shall be constructed, and thereafter operated or maintained across, along, or in the said river or any of its tributaries until plans for such construction, operation, and maintenance shall have been submitted to and approved by the Board; and the construction, commencement of construction, operation, or maintenance of such structures without such approval is hereby prohibited. When such plans shall have been approved, deviation therefrom either before or after completion of such structures is prohibited unless the modification of such plans has previously been submitted to and approved by the Board.

In the event the Board shall, within sixty (60) days after their formal submission to the Board, fail to approve any plans or modifications, as the case may be, for construction, operation, or maintenance of any such structures on the Little Tennessee River, the above requirements shall be deemed satisfied, if upon application to the Secretary of War, with due notice to the Corporation, and hearing thereon, such plans or modifications are approved by the said Secretary of War as reasonable adequate and effective for the unified development and regulation of the Tennessee River system.

Such construction, commencement of construction, operation, or maintenance of any structures or parts thereof in violation of the provisions of this section may be prevented, and the removal or discontinuation thereof required by the injunction or order of any district court exercising jurisdiction in any district in which such structures or parts thereof may be

situated, and the Corporation is hereby authorized to bring appropriate proceedings to this end.

The requirements of this section shall not be constructed to be a substitute for the requirements of any other law of the United States or of any State, now in effect or hereafter enacted, but shall be in addition thereto, so that any approval, license, permit, or other sanction now or hereafter required by the provisions of any such law for the construction, operation, or maintenance of any structures whatever, except such as may be constructed, operated, or maintained by the Corporation, shall be required, notwithstanding the provisions of this section.

[Note: The official text of section 26a of the Tennessee Valley Authority Act of 1933, as amended, is published at 16 U.S.C. 831y-1.]

Dated: September 5, 2000.

Kathryn J. Jackson,

Executive Vice President, River Systems Operations and Environment, Tennessee Valley Authority.

[FR Doc. 00-23424 Filed 9-19-00; 8:45 am]

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DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 101

[Docket No. 00N-1351]

Food Labeling; Use of the Term "Fresh" for Foods Processed With Alternative Nonthermal Technologies

AGENCY: Food and Drug Administration, HHS.

ACTION: Reopening of the comment period.

SUMMARY: The Food and Drug Administration (FDA) is reopening to November 20, 2000, the comment period for a document published in the **Federal Register** of July 3, 2000 (65 FR 41029), that announced a public meeting to discuss use of the term "fresh" for foods processed with alternative technologies. FDA is taking this action in response to a request for more time to submit comments to FDA.

DATES: Submit written comments by November 20, 2000.

ADDRESSES: Submit written comments to the Dockets Management Branch (HFA-305), Food and Drug Administration, rm. 1061, 5630 Fishers Lane, Rockville, MD 20852. You may also send comments to the Dockets Management Branch at the following e-mail address: FDADockets@oc.fda.gov or via the FDA Internet at <http://www.accessdata.fda.gov/scripts/oc/dockets/comments/commentdocket.cfm>.

FOR FURTHER INFORMATION CONTACT:

Geraldine A. June, Center for Food Safety and Applied Nutrition (HFS-822), Food and Drug Administration, 200 C St. SW., Washington, DC 20204, 202-205-4168 or FAX 202-205-5295.

SUPPLEMENTARY INFORMATION:**I. Reopening of Comment Period**

In the **Federal Register** of July 3, 2000 (65 FR 41029), FDA (we) published a document announcing a public meeting to discuss the use of the term "fresh" on foods processed with alternative nonthermal technologies. In that document, we solicited public input on whether use of the term "fresh" is truthful and nonmisleading in the labeling of foods processed with these technologies and on what criteria we should use when considering use of the term with future technologies. We stated that we would make available at our Dockets Management Branch and on our website the transcript of the public meeting. Also in that document, we stated that interested parties may submit comments to the docket until August 21, 2000.

Following the public meeting, FDA received a comment from a trade association requesting more time for interested parties to comment. The trade association stated that the testimony presented at the public meeting made it evident that the issues surrounding the use of the term "fresh" on foods processed with new technologies are quite complicated. The trade association maintained that additional time is needed for careful consideration of the scientific and technical topics on which FDA is seeking comments. FDA believes that reopening the comment period until November 20, 2000, is appropriate. Reopening the comment period will allow the public adequate time to read the transcript of the public meeting and to carefully consider the topics we are seeking input on before preparing their comments.

II. How To Submit Comments

Interested persons may, on or before November 20, 2000, submit written comments to the Dockets Management Branch (address above). You may also send comments to the Dockets Management Branch at the following e-mail address: FDADockets@oc.fda.gov or via the FDA Internet at <http://www.accessdata.fda.gov/scripts/oc/dockets/comments/commentdocket.cfm>. Please address your comments to the docket number given at the beginning of this document. You must submit two copies of comments, identified with the docket number found in brackets in the heading of this document, except that

you may submit one copy if you are an individual. You may review received comments in the Dockets Management Branch between 9 a.m. and 4 p.m. Monday through Friday.

Dated: September 12, 2000

William K. Hubbard,

Senior Associate Commissioner for Policy, Planning, and Legislation.

[FR Doc. 00-24123 Filed 9-19-00; 8:45 am]

BILLING CODE 4160-01-F

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 1**

[REG-112502-00]

RIN 1545-AY45

Guidance Under Subpart F Relating to Partnerships

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking and notice of public hearing.

SUMMARY: A notice of proposed rulemaking and notice of proposed rulemaking by cross-reference to temporary regulations published in the **Federal Register** on March 26, 1998, providing guidance under subpart F relating to partnerships and branches, were withdrawn by a notice of proposed rulemaking published in the **Federal Register** on July 13, 1999. This document proposes, with minor changes, the former proposed regulations relating to the treatment of a controlled foreign corporation's distributive share of partnership income. These regulations are necessary to provide guidance on the treatment under subpart F of income earned by a controlled foreign corporation through a partnership. This document also provides notice of a public hearing on these proposed regulations.

DATES: Written comments and outlines of oral comments to be discussed at the public hearing scheduled for December 5, 2000, must be received by November 14, 2000.

ADDRESSES: Send submissions to: CC:M&SP:RU (REG-112502-00), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 5 p.m. to: CC:M&SP:RU (REG-112502-00), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington DC. Alternatively,

taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at http://www.irs.ustreas.gov/tax_regs/comments.html. The public hearing will be held in room 4718, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Concerning the regulations, Valerie Mark, (202) 622-3840; concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Treena Garrett, (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:**Background**

On March 26, 1998 (63 FR 14613), the IRS issued proposed regulations (REG-104537-97) which contained two sets of provisions, one relating to the treatment under subpart F of a controlled foreign corporation's (CFC's) distributive share of partnership income (including a clarification of the manufacturing exception under the foreign base company sales income rules) and the other relating to hybrid branch transactions. The provisions relating to hybrid branch transactions were also issued as temporary regulations (TD 8767). Congress and taxpayers raised concerns about the proposed and temporary regulations relating to hybrid branch transactions. To respond to these concerns, on July 6, 1998, Treasury and the IRS issued Notice 98-35 (1998-27 I.R.B. 35), which announced that they would withdraw the proposed regulations and remove the temporary regulations. Notice 98-35 also announced that Treasury and the IRS would issue two new separate sets of proposed regulations. One proposed regulation would contain hybrid branch rules. The other proposed regulation would contain rules pertaining to the treatment under subpart F of a CFC's distributive share of partnership income. On July 13, 1999, in furtherance of Notice 98-35, Treasury and the IRS published REG-113909-98 (64 FR 37727), which withdrew the proposed regulations and issued new proposed regulations containing the hybrid branch provisions with new dates of applicability to give Congress and the Treasury more time to evaluate the issues raised by these provisions. On the same date, TD 8827 (64 FR 37677) removed the temporary regulations relating to hybrid branch transactions. Treasury and the IRS are now proposing